

CHAPTER 57-09
TOWNSHIP BOARD OF EQUALIZATION

57-09-01. Membership of board - Meeting.

1. The township board of equalization consists of the members of the board of supervisors of each township, and the township clerk shall act as clerk of said board. The board shall meet on the second Monday in April in each year at the usual place of meeting of the township board of supervisors.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more townships or cities, the township clerk may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each township board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the township clerk at least ten days before the meeting.

57-09-02. Duties of clerk.

The clerk shall keep an accurate record of the proceedings of the board of equalization, showing the facts and evidence upon which its action is based, a copy of which must be furnished to the assessor and filed by the assessor with the county auditor as part of the assessment returns.

57-09-03. Notice of meeting to be posted.

Repealed by S.L. 1959, ch. 363, § 1.

57-09-04. (Effective through December 31, 2015) Duties of board.

The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. The assessment of the property of any person may not be raised until such person has been notified of the intent of the board to raise the same. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization.

(Effective for taxable years beginning after December 31, 2015) Duties of board - Limitation on increase - Notice. The township board of equalization shall ascertain whether all taxable property in its township has been properly placed upon the assessment list and duly valued by the assessor. In case any real property has been omitted by inadvertence or otherwise, the board shall place the same upon the list with the true value thereof. The board shall proceed to correct the assessment so that each tract or lot of real property is entered on the assessment list at the true value thereof. The board may not increase the valuation returned by the assessor to an amount that results in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment without giving the owner or the owner's agent reasonable notice and opportunity to be heard regarding the intention of the board to increase it. All complaints and grievances of residents of the township must be heard and decided by the board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the township board of equalization must be heard and determined by the county board of equalization. The board must comply with any requirement for notice of an assessment increase under section 57-02-53.

Any two members of a three-member board of equalization and any three members of a five-member board of equalization are authorized to act at the meeting of the board and they may adjourn from day to day, but the equalization must be completed within ten days.

The assessor shall add and note the amount of each column in the assessor's assessment books after making the corrections ordered by the township board of equalization. The assessor also shall make in each book a tabular statement showing the footings of the several columns upon the page and shall add and set down under the respective headings the total amount of the several columns. On or before the fourth Monday in April in each year, the assessor shall make returns to the county auditor of the assessment books, and shall deliver the lists and statements of all persons assessed, all of which must be filed and preserved in the office of the county auditor. The returns must be verified by the assessor's affidavit substantially in the following form:

Subscribed and sworn to before me on _____, _____.

Assessor

Auditor of _____
County, North Dakota